may be required under the provisions of this section, shall make it satisfactorily appear to the policeman that he is physically unable to perform said labor, either by reason of permanent disability or of disability existing at the time at which his services are required, and is not able to pay the commutation hereafter provided, it shall be the duty of the said policeman to exempt for the time being such persons from the performance of said labor and commutation for labor, and shall report the name of said person with the facts as ascertained by him to the Mayor and Council at their next regular meeting whose duty it shall be to investigate the facts and either ratify or set aside the action of the said policeman, and it shall be the duty of the said policeman, if the said disability shall be a temporary one to again summon the said so excused person as soon as practicable after the removal of such disability in order that all persons may perform their full share of labor on said street, lanes and alleys, and in case such policeman shall refuse to exempt any person who shall apply for exemption as herein provided, such person, if he shall feel aggrieved by such refusal, may appeal to the Mayor and Council and the failure of such person to prosecute his said appeal by the second regular meeting of the Mayor and Council after the service of said summons shall be deemed a waiver and abandonment of such appeal. It shall be the duty of the secretary to keep a full and complete record of all persons summoned, and whether or not they obeyed said summons, or paid the commutation therefor, and if neither, then the reasons therefor, all of which record shall be subject to inspection by any taxpayer. and said record shall show the date of the service of the summons and the date of the performance of the labor or the payment of the commutation, and the year for such labor shall be from May 1st to May 1st.

48. Every person liable as aforesaid to labor on said streets, lanes and alleys, who shall fail to obey the summons of the policeman, or furnish a substitute, shall upon demand made by said policeman, pay to said policeman the sum of one dollar for each and every day (not exceeding two days) that he shall fail to perform said labor; and the said policeman shall collect and account, under oath to the Mayor and Council, for all sums of money so collected and exemptions granted, and shall apply the said money, under the direction of the said Mayor and Council to hiring labor to work on the streets, lanes and alleys aforesaid, and at the expiration of his term shall pay over to the Mayor and Council any surplus that may remain in his hands, and the said policeman shall make the said report, under oath, at each regular monthly meeting of the Mayor and